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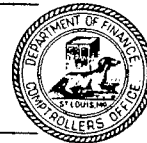


DARLENE GREEN  
Comptroller



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS

*Internal Audit Section*



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February 14, 2005

Billie Stallings, Title V Director  
Cardinal Senior Center  
7601 Watson Rd.  
St. Louis, MO 63119

RE: Fiscal Monitoring Report of Cardinal Senior Center (2005-SLA12)

Dear Ms. Stallings:

Enclosed is a report of our fiscal monitoring review of Cardinal Senior Center's contract with the Department of Human Services (Contract #48800) for the period July 1, 2004 through December 31, 2004. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Cardinal Senior Center. Our fieldwork was substantially completed on February 2, 2005.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and through an agreement with the Department of Human Services to provide fiscal monitoring to all grant sub-recipients. If you have any questions, please contact me at 613-7257.

Sincerely,

Dwayne Crandall, MHA, CIA, CPA  
Internal Audit Supervisor

cc: Honorable Darlene Green, Comptroller  
Patrick Brennan, Accounting Manager, Department of Human Services

Enclosure



# CITY OF ST. LOUIS

*DEPARTMENT OF HUMAN SERVICES (DHS)  
ST. LOUIS AREA AGENCY ON AGING (SLAAA)*

*CARDINAL SENIOR CENTER  
DOCUMENT #48800*

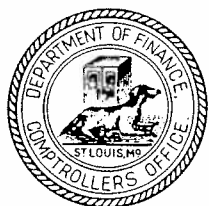
*FISCAL MONITORING REVIEW*

*JULY 1, 2004 THROUGH DECEMBER 31, 2004*

*PROJECT #2005-SLA12*

*DATE ISSUED: FEBRUARY 14, 2005*

*Prepared by:  
The Internal Audit Section*



## OFFICE OF THE COMPTROLLER

*HONORABLE DARLENE GREEN, COMPTROLLER*

**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
ST. LOUIS AREA AGENCY ON AGING (SLAAA)  
CARDINAL SENIOR CENTER  
FISCAL MONITORING REVIEW  
JULY 1, 2004 THROUGH DECEMBER 31, 2004**

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**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
ST. LOUIS AREA AGENCY ON AGING (SLAAA)  
CARDINAL SENIOR CENTER  
FISCAL MONITORING REVIEW  
JULY 1, 2004 THROUGH DECEMBER 31, 2004**

**INTRODUCTION**

**Background**

**Contract Name:** Cardinal Senior Center

**Contract Period:** July 1, 2004 through June 30, 2005

**Contract Amount:** \$337,068

**Contract Number:** 48800

The funds are used to provide supportive services to elderly and disabled residents of the City of St. Louis, in accordance with Title V of the Older Americans Act. This contract also provided funds for supportive services to individual(s) / caregiver(s) residents of the City of St. Louis, in accordance with Title III of the Older Americans Act.

**Purpose**

Our purpose was to determine Cardinal Senior Center's compliance with federal, state and local Department of Human Service (DHS) requirements for the period July 1, 2004 through December 31, 2004 and make recommendations for improvements.

**Scope and Methodology**

We made inquiries regarding Cardinal Senior Center's internal controls relating to the grant administered by St. Louis Area Agency on Aging (SLAAA), tested evidence supporting the reports the agency submitted to SLAAA and performed other procedures considered necessary. Our fieldwork was substantially completed on February 2, 2005.

**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
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JULY 1, 2004 THROUGH DECEMBER 31, 2004**

**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Conclusion**

We found no evidence to suggest that the Cardinal Senior Center did not fully comply with federal, state and local DHS requirements.

**Status of Prior Observations**

The prior fiscal monitoring review, dated April 2, 2004 noted an observation:

- The Agency did not submit monthly financial reports to DHS in a timely manner – Title V. Resolved.

**A-133 Status**

The Agency is part of Catholic Charities, and is covered under the A-133 Audit Report for the Archdiocese of St. Louis. The report was dated on October 22, 2004 for the year ending June 30, 2004. The report expressed an unqualified opinion on the financial statements and the federal awards. There were no findings, questioned costs, or instances of noncompliance considered material to the financial statements or federal awards. There were no findings to be reported to OMB Circular A-133. The Archdiocese did not qualify as a low-risk auditee. The Internal Audit Section reviewed the audit report on December 28, 2004 and recommended that the report be accepted. However, it was noted that the report's Schedule of Federal Awards omitted the Family Care Giver Program for Cardinal Ritter Institute. This is the second consecutive year this omission has occurred. Also, the City of St. Louis was not identified as the pass-through entity for the Title V Program.

**Summary of Current Observations**

We did not have any observations.